

Frequently Asked Questions Reporting School-Level Expenditures

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The * identifies the questions most recently added to this document.

The American Recovery and Reinvestment Act of 2009 (ARRA) requires grant recipients of Title I, Part A ARRA funds to report a school-by-school listing of per-pupil educational expenditures from state and local funds for the 2008-09 school year. The Department of Public Instruction (DPI) developed this document to assist school districts with this process.

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1. GENERAL INFORMATION

a. Why do grant recipients need to provide this information?

The data will be used by the United States Department of Education (USDE) to examine the extent to which school level education resources are distributed equitably within and across school districts.

b. What year do grant recipients need to provide expenditure data for?

Grant recipients should provide expenditure data for the full 2008-09 school.

c. What if grant recipients do not track expenses at the school-level?

If your school district did not track expenditures by individual schools then other procedures will need to be performed to compile this data. The USDE assumes that school districts will be able to extract from their personnel systems data by staff members and will be able to assign specific staff to specific locations. Therefore, districts should be able to run reports to identify payroll costs by staff members and compile the data by locations. Any portion of those costs that were funded by a federal program must also be determined as those costs will be excluded from the amounts reported to the USDE "Non Personnel Expenditures" should only be reported if the district has that information available at the school level.

d. If a grant recipient does not have their Title I, Part A ARRA grant approved by DPI, does the district still need to provide the data?

Yes.

e. If a grant recipient has an approved Title I, Part A ARRA grant but has not received reimbursement from the grant program, will the grant recipient be required to complete a School-Level Expenditure Report survey?

Yes, DPI will send surveys to all districts receiving a Title I, Part A ARRA grant and all recipients are required to submit their survey to DPI by March 1, 2010.

f. What is the report deadline?

March 1, 2010.

g. Will there be any waivers granted to recipients unable to meet the reporting deadlines?

USDE does not permit waivers to this reporting requirement.

h. Where can grant recipients find more information about this reporting requirement?

USDE's Data Reporting Instructions for School-Level Expenditure Data for State Educational Agencies and Local Educational Agencies (November 19, 2009) are available on DPI's website at http://dpi.wi.gov/titleone/arra_reporting.html.

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- i. ***What if a district does not have the personnel available to compile the data for this report? What happened if a district doesn't submit the report?***

The USDE requires submission of this data and does not allow for extensions to submit the data. If a district chooses not to comply with this reporting requirement, the district is at risk of losing future Title I funding.

- j. ***If a district did not spend any of its Title I ARRA funding during the 08-09 fiscal year does it still have to submit the survey?***

Yes, all Title I ARRA recipients are required to complete this survey.

- k. *** Why can't DPI use the PI-1202 Report data that districts submit to DPI? ***

*This report would be a great resource for districts to use when completing the School-Level Expenditures Report because it asks for staffing in each school, but DPI cannot use the PI-1202 Report data because the expenditures reported in the PI-1202 Report include all funding sources (not just state and local funds) and may not reflect the **actual** expenditures for the year. The PI-1202 Report submitted annually in the fall reflects the district's projected expenses for the upcoming school year and districts do not update the report throughout the year to reflect actual expenses.*

2. REPORT PROCESS

- a. **How will grant recipients determine which school-level expenditures to report?**

DPI developed a School-Level Expenditure Workbook. This Excel workbook will provide tips on how to determine school-level expenditures. Grant recipients should complete the workbook first, print a hard copy for their audit files, and then complete the survey that will be emailed to the district administrator on February 1, 2010.

The School-Level Expenditure Workbook is included with the survey and is also available on DPI's website at http://dpi.wi.gov/titleone/arra_reporting.html.

- b. **Does DPI need a copy of the School-Level Expenditure Workbook?**

No, but be sure to save a copy for audit files.

- c. **How will grant recipients report this information to DPI?**

Grant recipients will report directly to DPI using the School-Level Expenditure Report survey tool. DPI will email the survey tool to the administrator of the district. The administrator may delegate this task to another person within the district to complete this survey. If so, the administrator will need to forward the email (containing the link to the survey) to his/her designee.

- d. **Why does DPI continue to email reminders to complete the School-Level Expenditures Report survey when the survey is already complete?**

A grant recipient may receive email reminders to complete a survey when they have answered all the questions on a survey, but only clicked the "Save" button at the end of the survey. The survey software only considers a survey complete when all of the questions are answered and when the grant recipient clicks the "Submit" button at the end of the survey.

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- e. What is the difference between the “Save” button and the “Submit” button on the survey?**

The “Save” button will save the information, and grant recipients are able to go back into the survey to complete or update the survey before it is submitted. Once a recipient presses the “Submit” button in the survey, the recipient cannot go back and change or update the survey. A survey is not considered complete until the recipient selects the “Submit” button.

- f. What should grant recipients do if they discover a reporting error or omission after the data has been publicly posted?**

If grant recipients discover reporting errors or omissions on the School-Level Expenditure Report survey, the recipients should contact either:

*Naomi Gray, Education Consultant
Title I and School Support Team
Department of Public Instruction
Email: naomi.gray@dpi.wi.gov
Telephone Number: (608) 266-4499*

*Eugene Fornecker, School Finance Auditor
School Financial Services Team
Department of Public Instruction
Email: eugene.fornecker@dpi.wi.gov
Telephone Number: (608) 267-7882*

- g. Can grant recipients change or update information once a survey has been submitted?**

No, school district personnel cannot change or update information in a survey if they selected the “Submit” button at the end of the survey. If districts discover a reporting error has been made, please contact Naomi Gray or Eugene Fornecker. Their contact information is listed in item 2.g. and on the last page of this document.

- h. *When I click on the link to go into the survey and it says “survey is closed.” Why can’t I access the survey?***

A second email was sent to district administrators on February 2, 2010, with a new link which will allow access to the online survey. If your district administrator deleted it or you cannot find it, contact Shelly Babler (shelly.babler@dpi.wi.gov) or Naomi Gray (naomi.gray@dpi.wi.gov) and they will resend the link.

- i. *How can a district amend the survey once it’s been submitted?***

Once a recipient presses the “Submit” button in the survey, the recipient cannot go back and change or update the survey. If you need to make changes to what was submitted, email the corrected workbook with notes detailing the changes to eugene.fornecker@dpi.wi.gov or naomi.gray@dpi.wi.gov. DPI will make the necessary changes on your behalf. Most likely all DPI will need is a copy of the ‘Summary’ worksheet which is the last worksheet tab in the workbook.

- j. *Why doesn’t the survey ask for all the information in the workbook?***

Some of the worksheet data is aggregated with other worksheet data in the ‘Summary’ worksheet and the totals only are reported in the survey.

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- k. ***How can a district delete or hide columns so that it doesn't have to print all of the unused columns?***

This functionality was disabled in the workbook due to cell references. If a district only wants to print out part of a worksheet, select only the print area you wish to print.

- l. ***What does the "Related to Federal Programs" column of the worksheet mean?***

For each of the account codes listed, enter the amount of the balance entered in Column D which was charged to a federal grant program. Therefore, this column represents the portion which was funded with federal dollars. You may exclude any portion which was funded with Impact Aid or State Fiscal Stabilization Funding. This includes any other federal funding, not just Title I ARRA funding.

- m. ***How can someone determine if a district must complete this report requirement?***

All districts receiving Title I ARRA funds must meet this report requirement. The list of districts that received Title I ARRA funding is available at <http://dpi.wi.gov/titleone/arra.html>. If a district did not receive Title I ARRA funding, then they do not have to submit a survey.

- n. ***Will DPI confirm that a survey was received?***

The survey software is set up to email confirmations to districts once per day. Please wait at least 24 hours before contacting DPI regarding the receipt of your survey data.

3. DATA ELEMENTS TO REPORT

- a. **What 2008-09 school-level expenditures should districts/2R charter schools report?**

There are three sections to the School-Level Expenditure Report survey.

- 1) *Grant recipients will need to report on the following four categories of school-level expenditures from state and local funds.*

a) **PERSONNEL SALARIES AT SCHOOL LEVEL FOR ALL SCHOOL-LEVEL INSTRUCTION AND SUPPORT STAFF - TOTAL**

(based on the Census Bureau's classification used in the F-33 survey of local government finances)

The Census Bureau classifies the four types of school-level personnel involved in instruction and support functions as the following:

- *Instruction: Includes teachers and instructional aides.*
- *Support services – pupils: Includes guidance counselors, nurses, attendance officers, speech pathologists, and other staff who provide support services for students.*
- *Support services – instructional staff: Includes staff involved in curriculum development, staff training, operating the library, media and computer centers.*
- *Support services – school administration: Includes principals and other staff involved in school administration.*

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DPI has determined which WUFAR accounts are to be included for this calculation, and they are included in the School-Level Expenditure Workbook.

b) PERSONNEL SALARIES AT SCHOOL LEVEL FOR INSTRUCTIONAL STAFF ONLY

These are activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. This includes, for example, expenditures for staff involved in curriculum development, staff training, operating the library, media and computer centers.

DPI has determined which WUFAR accounts are to be included for this calculation, and they are included in the School-Level Expenditure Workbook.

c) PERSONNEL SALARIES AT SCHOOL LEVEL FOR TEACHERS ONLY

This only includes activities dealing directly with the interaction between students and teachers. This may include personnel who teach in another location such as home or hospital or in other learning situations such as those involving co-curricular activities.

These are amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salaries for personal services rendered while on the payroll of the school district.

DPI has determined which WUFAR accounts are to be included for this calculation, and they are included in the School-Level Expenditure Workbook.

d) NON-PERSONNEL EXPENDITURES AT SCHOOL LEVEL (IF AVAILABLE)

These costs should only be reported if the district can determine these non-personnel expenditures by school level. The types of expenditures to be included are professional development for teachers and other staff, instructional materials and supplies, computers, software, and other technology, contracted services such as distance learning services, library books, and media center learning materials.

DPI has determined which WUFAR accounts are to be included for this calculation, and they are included in the School-Level Expenditure Workbook.

- 2) Grant recipients will need to identify which expenditures were included, excluded, or not applicable when completing the report (see Appendix A). USDE requires grant recipients to follow these guidelines, **to the extent possible**, in compiling data on school-level expenditures:

- a) Exclude expenditures from federal program funds EXCEPT funds from Impact Aid or from the State Fiscal Stabilization Fund.
- b) Exclude expenditures from special education funds.
- c) Exclude expenditures from programs that are not associated with regular K-12 instruction, instructional support, and school administration (e.g.

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- preschool, adult education, school nutrition programs).*
- d) Exclude programs that serve students from more than one school attendance area at a single school site (e.g., summer school programs sometimes are housed in a subset of the district's schools but serve students from throughout the school district).*
 - e) Exclude expenditures made by regional education agencies for school-level resources if data on the amount of resources that these regional agencies provided in individual schools is not currently available.*
 - f) Include all types of salary expenditures, including not only base salaries but also incentive pay, bonuses, and supplemental stipends for mentoring or other additional roles.*
 - g) Exclude expenditures for employee benefits. State and district practices for supporting and accounting for employee benefits vary widely. Excluding employee benefits will reduce the burden of this data collection for states and districts and also reduce potential problems with the comparability of the data.*

The School-Level Expenditure Workbook aligns with this guidance.

- 3) Grant recipients will need to report the average number of hours per school that the district used to prepare each school's expenditure data as well as the number of hours for the district to review existing data systems, communicate within the district or with DPI concerning any procedural questions for preparing the estimates, and time to review and submit your data files to DPI.*

b. Should school districts include expenses for 4K?

No, school districts should exclude expenses for 4K and preschool.

c. How should a district handle the proration of nursing, social workers, and psychologist with Fund 10 salaries?

Districts should identify the salaries paid to each licensed staff in the four different classifications, determine an estimate of the percentage of their time actually spent at each school and then allocate the portion of their salary which has actually been coded to Fund 10 or 21 based upon the percentage identified for each school.

d. Should this report match the DPI's 2008-09 annual report PI-1505?

The amounts should match the PI-1505 reported balances if those balances match what is in the district's final general ledger as of June 30, 2009.

e. *What if a district does not account for salaries by school level? Is an allocation allowable of the total salaries for teachers and other staff?*

If the district can reasonably allocate staff costs by school level then that should be alright. The district should document how they determine the allocation in case the USDE asks for clarification on how amounts were determined.

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- f. ***If a district keeps track of substitute teacher pay in a lump sum, how should a district determine which substitute teacher worked at what school?***

A district could allocate these costs among schools by a reasonable allocation such as total FTE per location or some other method the districts feel would be appropriate. Districts need to keep adequate documentation as to how it was done.

- g. ***Fund 21 is referenced in the Workbook. Should that really be Fund 27?***

Fund 27 expenditures are to be excluded per USDE guidance. Fund 21 expenditures should be included if the district incurred any during the 08-09 fiscal year in the accounts identified in the workbook.

4. DPI PROGRAM CONTACTS

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Appendix A: Checklist on Definitions of School-Level Expenditures
(asterisk indicates preferred definition)

	Included	Excluded	Not Applicable
Definitions for All School-Level Expenditures			
Expenditures paid from federal funds except Impact Aid and State Fiscal Stabilization Fund if used under the Impact Aid authority	_____	_____*	_____
Expenditures paid from federal Impact Aid funds and State Fiscal Stabilization Fund if used under the Impact Aid authority	_____*	_____	_____
Special education	_____	_____*	_____
Adult education	_____	_____*	_____
School nutrition programs	_____	_____*	_____
Summer school programs	_____	_____*	_____
Preschool programs	_____	_____*	_____
Expenditures made by regional educational agencies on behalf of schools	_____	_____	_____
Definitions for Personnel Expenditures			
Incentive pay and/or bonuses	_____*	_____	_____
Supplemental pay for additional roles	_____*	_____	_____
Employee benefits	_____	_____*	_____
Definitions for Non-Personnel Expenditures			
Professional development	_____*	_____	_____
Instructional materials/supplies	_____*	_____	_____
Computers/software/technology	_____*	_____	_____
Contracted services	_____*	_____	_____
Library books/media center materials	_____*	_____	_____
Other non-personnel expenditures (please specify _____)	_____	_____	_____